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By: **Delegate Mitchell**

Introduced and read first time: January 23, 2004

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax - Refunds - Concrete Pump Trucks**

3 FOR the purpose of allowing a refund of a certain percent of the motor fuel tax paid on  
4 fuel that is used by a concrete pump truck under certain conditions; and  
5 generally relating to tax refunds on motor fuel used by concrete pump trucks.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 13-901(f)(1)(ii)4. and (2)  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 2003 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Tax - General**

14 13-901.

15 (f) (1) A claim for refund of motor fuel tax may be filed by a claimant who  
16 pays the tax on:

17 (ii) motor fuel, as defined in § 9-101 of this article, that:

18 4. is used in any of the following vehicles that have pumping  
19 or other equipment mechanically or hydraulically driven by the engine that propels  
20 the vehicle:

21 A. a concrete mixing motor vehicle OR CONCRETE PUMP  
22 TRUCK;

23 B. a motor fuel delivery vehicle;

24 C. a solid waste compacting vehicle;

25 D. a well-drilling vehicle; or

1 E. farm equipment registered as a vehicle for highway use  
2 that is designed or adapted solely and used exclusively for bulk farm spreading of  
3 agriculture liming materials, chemicals, or fertilizer; or

4 (2) A refund based on a claim under paragraph (1)(ii)4. of this subsection  
5 may not exceed the following percentages of the motor fuel tax paid:

6 (i) 35% for a concrete mixing vehicle OR CONCRETE PUMP TRUCK;

7 (ii) 55% for farm equipment, registered as a vehicle for highway  
8 use, that is designed or adapted solely and used exclusively for bulk spreading of  
9 agriculture liming materials, chemicals, or fertilizers;

10 (iii) 10% for a motor fuel delivery vehicle;

11 (iv) 15% for a solid waste compacting vehicle; and

12 (v) 80% for a well-drilling vehicle.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 July 1, 2004.